



Quarterly Summary of State and Local Tax Revenue

July-September 1971

GT 71 No. 3
December 1971

U.S. DEPARTMENT OF COMMERCE/Bureau of the Census

Taxes collected by State and local governments in the United States totaled \$97.5 billion during the 12 months ended with September 1971. This reflects an increase of \$8.6 billion, or 9.7 percent from a year earlier. State taxes amounted to \$52.2 billion, or 7.8 percent more than in the 12 months ended with September 1970. The yield of locally imposed taxes rose 11.8 percent to \$45.3 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent increase or decrease (-)
	1971	1970	
Total.....	97,491	88,911	9.7
Property.....	40,102	35,738	12.2
Other than property....	57,389	53,173	7.9
General sales and gross receipts.....	18,264	16,534	10.5
Motor fuel sales.....	6,724	6,327	6.3
Individual income....	11,878	10,881	9.2
Corporation net income.....	3,387	3,640	-7.0
Motor vehicle and operators' licenses.....	3,294	3,103	6.2
All other.....	13,842	12,688	9.1

During the third quarter of calendar 1971, collections of State and local taxes amounted to \$23.0 billion. As compared with the corresponding quarter of 1970, this indicates a rise of \$3.2 billion, or 16.2 percent, with State tax revenue up 11.7 percent and local taxes up 21.7 percent. The increase in local taxes reflects delayed property tax collection in Cook County, Ill., resulting from an extension of the 1971 tax penalty date. These and other quarterly amounts are reported in table 1.

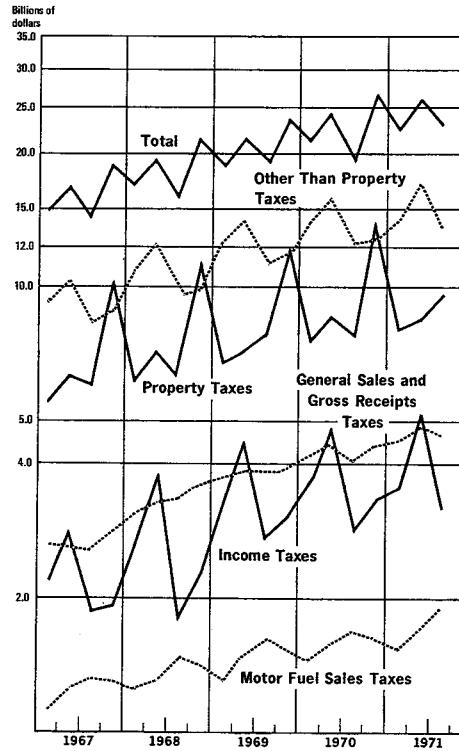
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1967.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly

tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax

Trends in Quarterly Collections of State and Local Taxes, Total and Selected Types:
1967 to 1971



U.S. DEPARTMENT OF COMMERCE, Bureau of the Census

QUARTERLY TAX REPORT

rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1971 and State Government Finances in 1970. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1969-70.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (61 percent in fiscal 1969-70) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

1971:
3d quarter
2d quarter
1st quarter

1970:
4th quarter
3d quarter
2d quarter
1st quarter

1969:
4th quarter
3d quarter
2d quarter
1st quarter

1968:
4th quarter
3d quarter
2d quarter
1st quarter

1967:
4th quarter
3d quarter
2d quarter
1st quarter

1966:
4th quarter
3d quarter
2d quarter
1st quarter

12 MON
September 19
June 1971...
March 1971..

December 197
September 19
June 1970...
March 1970..

December 196
September 19
June 1969...
March 1969..

December 196
September 19
June 1968...
March 1968..

Note: Be
property tax
mainly from

^rRevised.
¹Property

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1971 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators licenses	All other
QUARTERS										
1971:										
3d quarter.....	22,985	12,016	10,969	19,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	19,827	18,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
12 MONTHS ENDING										
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

Revised.

*Property taxes in these quarters reflect delayed collections in Cook County, Illinois, due to an extension of the tax payment penalty date.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1971, and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1970 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended September							
		1971	1970	Percent change			1971	1970	Percent change					
ALABAMA														
Jefferson County.....	644,991	40.0	37.4	7.0	Honolulu city.....	629,176	71.5	65.5	9.2					
Mobile County.....	317,308	16.8	15.9	5.7										
ARIZONA														
Maricopa County.....	967,522	158.2	136.5	15.9	ILLINOIS (See also Missouri)	6,978,947	1,746.9	1,281.1	36.4					
Pima County.....	351,667	74.2	62.6	18.5	Cook County.....	5,492,369	1,386.5	936.0	48.1					
CALIFORNIA														
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	386.9	330.6	17.0	Du Page County.....	491,882	153.8	122.4	25.7					
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,231.2	1,873.6	19.1	Kane County.....	251,005	50.8	52.8	-3.8					
San Bernardino-Riverside-Ontario SMSA.....	1,143,146	305.9	268.9	13.8	Lake County.....	382,638	103.3	93.2	10.8					
Riverside County.....	459,074	127.6	111.7	14.2	McHenry County.....	111,555	26.7	25.4	5.1					
San Bernardino County.....	684,072	178.3	157.2	13.4	Will County.....	249,498	25.8	51.3	-49.7					
San Diego SMSA (San Diego County).....	1,357,854	305.9	245.9	24.4										
San Francisco-Oakland SMSA.....	3,109,519	1,118.5	991.9	12.8	INDIANA									
Alameda County.....	1,073,184	344.9	310.9	10.9	Indianapolis SMSA.....	1,109,882	240.6	217.1	10.8					
Contra Costa County.....	558,389	216.5	174.0	24.4	Boone County.....	30,870	5.6	5.1	9.8					
Marin County.....	206,038	69.9	61.3	14.0	Hamilton County.....	54,532	10.1	8.6	17.4					
San Francisco city.....	715,674	279.3	264.0	5.8	Hancock County.....	35,096	5.8	5.3	9.4					
San Mateo County.....	556,234	207.9	181.7	14.4	Hendricks County.....	53,974	8.5	7.1	19.7					
Other counties:					Johnson County.....	61,138	10.1	7.8	29.5					
Fresno.....	413,053	102.1	95.1	7.4	Marion County.....	792,299	190.8	172.3	10.7					
Kern.....	329,162	104.5	89.4	16.9	Morgan County.....	44,176	3.2	7.0	-54.3					
Sacramento.....	631,498	158.4	127.2	24.5	Shelby County.....	37,797	(NA)	(NA)	(NA)					
Santa Clara.....	1,064,714	332.7	283.1	17.5	Lake County.....	546,253	143.9	133.0	8.2					
COLORADO														
Denver SMSA.....	1,227,529	262.2	228.0	15.0	IOWA									
Adams County.....	185,789	31.9	29.9	6.7	Polk County.....	286,101	76.6	64.4	18.9					
Arapahoe County.....	162,142	34.0	30.6	11.1										
Boulder County.....	131,889	29.6	23.5	26.0	KANSAS									
Denver city.....	514,678	117.7	102.7	14.6	Sedgwick County.....	350,694	(NA)	74.0	(NA)					
Jefferson County.....	233,031	49.0	41.3	18.6	KENTUCKY									
CONNECTICUT														
Fairfield County.....	792,814	257.7	225.7	14.2	Louisville, Ky.-Ind. SMSA.....	826,553	289.0	286.4	3.0					
Hartford County.....	816,737	252.0	231.7	8.8	Jefferson County, Ky.....	695,055	75.5	72.0	4.9					
New Haven County.....	744,948	233.0	187.8	24.1	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)					
DELAWARE					Floyd County, Ind.....	55,622	8.6	7.8	10.3					
New Castle County.....	385,856	27.8	38.7	-28.2	LOUISIANA									
DISTRICT OF COLUMBIA														
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2,563.1	1,480.4	17.2	New Orleans SMSA.....	1,045,809	287.1	280.8	7.8					
Washington, D.C.	756,510	110.8	114.5	-3.2	Jefferson Parish.....	337,568	36.6	32.9	11.2					
Montgomery County, Md.....	522,809	145.6	128.1	13.7	New Orleans city.....	593,471	39.2	37.8	3.7					
Prince Georges County, Md.....	660,567	141.4	81.6	73.3	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)					
Alexandria city, Va.....	110,938	23.3	20.6	13.1	St. Tammany Parish.....	63,585	4.5	3.8	18.4					
Arlington County, Va.....	174,284	24.3	33.1	-26.6	MARYLAND									
Fairfax city, Va.....	21,970	(NA)	3.3	(NA)	Sedgwick County.....	337,568	287.1	280.8	7.8					
Fairfax County, Va.....	455,021	90.6	78.3	15.7	Baltimore SMSA.....	2,070,670	2,391.9	2,328.5	19.3					
Falls Church city, Va.....	10,772	2.2	2.2	-	Anne Arundel County.....	297,539	46.9	35.4	32.5					
Loudoun County, Va.....	37,150	4.9	4.6	6.5	Baltimore city.....	905,759	181.6	160.9	12.9					
Prince William County, Va.....	111,102	17.2	14.1	22.0	Baltimore County.....	621,077	118.4	99.6	18.9					
FLORIDA					Carroll County.....	69,006	8.9	12.9	-31.0					
Miami SMSA (Dade County).....	1,267,792	233.6	202.2	15.5	Harford County.....	115,378	15.7	13.7	14.6					
Tampa-St. Petersburg SMSA.....	1,012,594	112.3	124.3	-10.0	Howard County.....	61,911	(NA)	(NA)	(NA)					
Hillsborough County.....	490,265	47.0	63.7	-26.2	MASSACHUSETTS									
Pinellas County.....	522,329	65.3	60.6	7.8	Boston ³	3,375,396	1,072.7	941.7	13.9					
Other counties:					Essex County.....	637,887	163.3	152.4	7.2					
Broward.....	620,100	97.7	87.6	11.5	Middlesex County.....	1,397,268	436.6	365.3	19.5					
Duval (Jacksonville city).....	528,865	54.6	52.8	3.4	Norfolk County.....	605,051	191.9	172.0	11.6					
Orange.....	344,311	37.3	36.5	2.2	Suffolk County.....	735,190	280.9	252.0	11.5					
GEORGIA					MICHIGAN									
Atlanta SMSA.....	1,390,164	272.8	241.2	13.1	Detroit SMSA.....	4,199,931	1,020.1	905.8	12.6					
Clayton County.....	98,043	12.1	10.7	13.1	Macomb County.....	625,309	136.6	116.8	17.0					
Cobb County.....	196,793	20.5	20.0	2.5	Oakland County.....	907,871	255.2	210.5	21.2					
De Kalb County.....	415,387	65.9	56.3	17.1	Wayne County.....	2,666,751	628.3	578.5	8.6					
Fulton County.....	607,592	167.8	148.8	12.8	Other counties:									
Gwinnett County.....	72,349	6.5	5.4	20.4	Genesee.....	444,341	92.4	85.7	7.8					
					Kent.....	411,044	75.0	67.6	10.9					

See footnotes at end of table.

QUARTERLY TAX REPORT

5

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1971, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended September			Area	Area population, 1970 ¹	Collections, 12 months ended September							
		1971	1970	Percent change			1971	1970	Percent change					
MINNESOTA														
Minneapolis-St. Paul SMSA.....	1,813,647	2,484.2	2,398.6	21.5	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,384,851	242.7	225.3	7.7					
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	12.5	10.9	14.7					
Dakota County.....	139,808	36.1	29.8	21.1	Hamilton County, Ohio.....	924,018	197.4	183.0	7.9					
Hennepin County.....	960,080	285.5	242.6	17.7	Warren County, Ohio.....	84,925	9.1	8.5	7.1					
Ramsey County.....	476,255	112.8	92.8	21.6	Boone County, Ky.....	32,812	2.7	5.4	-50.0					
Washington County.....	82,948	20.2	7.5	169.3	Campbell County, Ky.....	88,501	7.2	6.5	10.8					
MISSOURI														
Kansas City, Mo.-Kans. SMSA.....	1,253,916	271.9	226.7	19.9	Cleveland SMSA.....	2,064,194	505.6	500.5	1.0					
Cass County, Mo.....	39,448	1.4	1.3	7.7	Cuyahoga County.....	1,721,300	436.3	433.6	0.6					
Clay County, Mo.....	123,322	19.1	18.5	3.2	Geauga County.....	62,977	13.3	12.2	9.0					
Jackson County, Mo.....	654,558	146.0	107.8	35.4	Lake County.....	197,200	42.1	41.2	2.2					
Platte County, Mo.....	32,081	5.9	5.0	18.0	Medina County.....	82,717	13.9	13.5	3.0					
Johnson County, Kans.....	217,662	57.3	54.4	5.3	Columbus SMSA.....	916,228	2,154.9	2,142.9	8.4					
Wyandotte County, Kans.....	186,845	42.2	39.7	6.3	Delaware County.....	42,908	6.3	(NA)	(NA)					
St. Louis, Mo.-Ill. SMSA.....	2,363,017	427.7	380.0	12.6	Franklin County.....	833,249	143.0	132.0	8.3					
Franklin County, Mo.....	55,116	7.2	6.3	14.3	Pickaway County.....	40,071	(NA)	(NA)	(NA)					
Jefferson County, Mo.....	105,248	26.2	10.8	142.6	Dayton SMSA.....	850,266	151.0	146.5	3.1					
St. Charles County, Mo.....	92,954	12.7	10.9	16.5	Greene County.....	125,057	16.2	14.4	12.5					
St. Louis city, Mo.....	622,236	82.7	82.5	1.5	Miami County.....	84,342	11.5	13.8	-16.7					
St. Louis County, Mo.....	951,353	203.0	181.9	11.6	Montgomery County.....	606,148	118.3	112.9	4.8					
Madison County, Ill.....	250,934	54.0	47.0	14.9	Preble County.....	34,719	5.0	5.4	-7.4					
St. Clair County, Ill.....	285,176	40.9	40.6	0.7	Other counties:									
NEBRASKA														
Douglas County.....	389,455	94.3	82.8	13.9	Lucas.....	484,370	87.4	88.9	-1.7					
NEW JERSEY (See also Pennsylvania)														
Newark SMSA.....	1,856,556	619.4	550.5	12.5	Mahoning.....	303,424	51.2	48.8	4.9					
Essex County.....	929,986	323.7	286.6	12.9	Stark.....	372,210	43.2	46.7	-7.5					
Morris County.....	383,454	131.5	112.4	17.0	Summit.....	553,371	114.2	105.4	8.3					
Union County.....	543,116	164.2	151.5	8.4	OKLAHOMA									
Paterson-Clifton-Passaic SMSA.....										Oklahoma County.....	526,805	62.7	61.9	1.3
Bergen County.....	898,012	286.8	255.9	12.1	Tulsa County.....	401,663	61.1	56.0	9.1					
Passaic County.....	460,782	128.2	109.9	16.7	OREGON									
Other counties:					Portland, Oreg.-Wash. SMSA.....	1,009,129	230.6	186.0	24.0					
Hudson.....	609,266	169.2	151.3	11.8	Clackamas County, Oreg.....	166,088	39.2	14.2	176.1					
Mercer.....	303,968	91.3	79.8	14.4	Multnomah County, Oreg.....	556,667	133.2	122.8	8.5					
Middlesex.....	583,813	167.8	140.5	19.4	Washington County, Oreg.....	157,920	38.4	31.8	20.8					
Monmouth.....	459,379	145.3	118.4	22.7	Clark County, Wash.....	128,454	19.8	17.2	15.1					
NEW MEXICO										PENNSYLVANIA				
Bernalillo County.....	315,774	38.2	33.8	13.0	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	805.9	737.1	9.3					
NEW YORK										Bucks County, Pa.....	415,056	70.5	64.5	9.3
Buffalo SMSA.....	1,349,211	322.0	284.4	13.2	Chester County, Pa.....	278,311	41.5	39.3	5.6					
Erie County.....	1,113,491	269.4	236.5	13.9	Delaware County, Pa.....	600,035	110.1	115.2	-4.4					
Niagara County.....	235,720	52.6	47.9	9.8	Montgomery County, Pa.....	623,799	153.4	134.8	13.8					
New York SMSA.....	11,528,649	3,642.7	3,285.8	10.9	Philadelphia city, Pa.....	1,948,609	212.9	195.5	8.9					
Nassau County.....	1,422,905	696.5	596.0	16.9	Burlington County, N.J.....	323,132	69.5	59.4	17.0					
New York City.....	7,867,760	2,057.6	1,893.2	8.7	Camden County, N.J.....	456,291	110.5	95.7	15.5					
Rockland County.....	229,903	107.8	60.8	Gloucester County, N.J.....	172,661	37.5	32.7	14.7						
Suffolk County.....	1,116,672	390.5	382.0	2.2	PITTSBURGH SMSA									
Westchester County.....	891,409	390.3	353.8	10.3	Pittsburgh SMSA.....	2,401,245	405.5	301.6	34.4					
Rochester SMSA.....	882,667	226.8	191.3	18.6	Allegheny County.....	1,605,016	319.8	224.9	42.2					
Livingston County.....	54,041	9.4	9.1	Beaver County.....	208,418	27.4	24.0	14.2						
Monroe County.....	711,917	192.6	160.1	20.3	Washington County.....	210,876	19.5	18.3	6.6					
Orleans County.....	37,305	6.0	5.7	Westmoreland County.....	376,935	38.8	34.4	12.8						
Wayne County.....	79,404	18.8	16.4	Other counties:										
Other counties:				Berks.....	296,382	37.7	32.6	15.6						
Albany.....	285,618	66.8	55.5	Erie.....	263,654	51.7	38.5	34.3						
Oneida.....	273,037	47.6	44.8	Lancaster.....	319,693	31.9	28.7	11.1						
Onondaga.....	472,185	107.6	84.7	Luzerne.....	342,301	28.9	28.3	2.1						
NORTH CAROLINA										RHODE ISLAND				
Mecklenburg County.....	354,656	54.0	45.0	Providence-Pawtucket-Warwick ⁴	768,580	155.5	152.6	1.9						
Knox County.....										Bristol County.....	45,937	10.2	9.5	7.4
Nashville-Davidson.....										Kent County.....	142,382	26.2	24.9	5.2
Shelby County.....										Providence County.....	580,261	119.1	118.2	0.8

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1971, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended September			Area	Area population, 1970 ¹	Collections, 12 months ended September		
		1971	1970	Percent change			1971	1970	Percent change
TEXAS									
Dallas SMSA.....	1,555,950	283.0	241.9	17.0	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	6.2	4.3	44.2	Norfolk city.....	307,951	27.5	22.3	23.3
Dallas County.....	1,327,321	263.0	225.2	16.8	WASHINGTON (See also Oregon)				
Denton County.....	75,633	6.9	5.7	21.1	Seattle-Everett SMSA.....	1,421,869	293.5	254.3	15.4
Ellis County.....	46,638	4.0	3.5	14.3	King County.....	1,156,633	249.5	220.7	13.0
Kaufman County.....	32,392	2.1	2.4	-12.5	Snohomish County.....	265,236	44.0	33.6	31.0
Rockwall County.....	7,046	0.8	0.8	-	Other counties:				
Houston SMSA.....	1,985,031	362.3	317.9	14.0	Pierce.....	411,027	52.4	46.1	13.7
Brazoria County.....	108,312	29.7	27.4	8.4	Spokane.....	287,487	34.7	31.9	8.8
Fort Bend County.....	52,314	8.9	8.0	11.3	KANAWHA COUNTY				
Harris County.....	1,741,912	310.2	272.8	13.7	WEST VIRGINIA				
Liberty County.....	33,014	4.3	4.6	-6.5	Kanawha County.....	229,515	23.7	22.8	3.9
Montgomery County.....	49,479	9.2	5.1	80.4	WISCONSIN				
San Antonio SMSA.....	864,014	86.0	77.2	11.4	MILWAUKEE SMSA.....	1,403,688	421.6	372.2	13.3
Bexar County.....	830,460	84.0	75.2	11.7	Milwaukee County.....	1,054,063	332.5	295.9	12.4
Guadalupe County.....	33,554	2.0	2.0	-	Ozaukee County.....	54,421	13.6	12.0	13.3
Other counties:					Washington County.....	63,839	16.3	15.0	8.7
El Paso.....	359,291	36.0	32.8	9.8	Waukesha County.....	231,365	59.2	49.3	20.1
Tarrant.....	716,317	88.0	76.0	15.8					
UTAH									
Salt Lake County.....	458,607	81.5	75.2	8.4					

- Represents zero or rounds to zero.

NA Not available. Revised.

¹Final population counts from 1970 Census of Population, advance report, Series PC(VI).

2Total includes amounts estimated for those areas not reporting.

3Massachusetts State Economic Area C.

4Rhode Island State Economic Area A.

QUARTERLY TAX REPORT

7

Table 3. Collections of Selected State Taxes, Third Quarter of 1971 and Prior Periods

State	General sales and gross receipts					Motor fuel sales					
	3d quarter 1971 (thousand dollars)	12-month periods			3d quarter 1971 (thousand dollars)	12-month periods			Year ended Sept. 1971 (thousand dollars)	Percent change from--	
		Year ended Sept. 1971 (thousand dollars)	Percent change from--	Year ended June 1971		Year ended Sept. 1970	Year ended Sept. 1971 (thousand dollars)	Percent change from--		Year ended June 1971	Year ended Sept. 1970
Alabama.....	61,928	230,852	3.3	8.7	33,762	123,603	2.0	5.9			
Alaska.....	(X)	(X)	(X)	(X)	3,074	10,311	-2.0	-2.3			
Arizona.....	51,015	197,720	2.3	9.6	18,410	71,465	1.1	7.3			
Arkansas.....	34,198	124,036	3.7	10.7	22,370	80,383	1.7	5.5			
California.....	482,432	1,845,304	2.7	4.9	197,724	677,050	1.1	2.2			
Colorado.....	50,371	165,997	5.5	16.9	24,084	80,005	2.1	8.9			
Connecticut.....	71,303	336,520	1.1	30.2	28,476	104,822	2.1	5.0			
Delaware.....	(X)	(X)	(X)	(X)	5,956	21,829	12.2	29.2			
District of Columbia ¹	18,604	78,434	0.9	6.5	4,300	16,699	0.3	-1.8			
Florida.....	186,529	755,362	5.3	14.2	70,326	256,450	3.9	10.1			
Georgia.....	100,318	373,299	3.3	9.7	53,653	176,772	6.8	12.1			
Hawaii.....	46,608	177,884	-	5.4	4,938	19,648	0.9	8.6			
Idaho.....	13,274	46,806	3.2	10.1	9,551	29,394	2.1	6.8			
Illinois.....	259,601	1,023,222	-0.1	3.2	94,429	339,471	2.2	2.6			
Indiana.....	97,448	433,820	7.4	21.3	43,581	161,258	1.0	5.0			
Iowa.....	54,338	216,778	1.5	-	25,310	103,849	3.0	1.8			
Kansas.....	41,147	162,256	2.2	9.6	23,111	84,675	0.7	2.0			
Kentucky.....	77,889	296,633	2.3	8.9	30,921	113,634	1.6	7.0			
Louisiana.....	67,067	253,558	7.5	44.4	34,386	127,202	2.1	5.1			
Maine.....	27,936	94,459	2.7	9.1	13,709	41,343	4.8	7.8			
Maryland.....	65,348	273,659	4.1	13.1	31,644	120,205	0.9	5.6			
Massachusetts.....	43,761	189,782	-0.1	7.7	27,816	142,926	1.8	3.6			
Michigan.....	237,615	906,053	3.5	9.0	79,060	284,477	1.0	3.7			
Minnesota.....	49,604	212,705	-	8.0	37,760	127,921	1.3	3.0			
Mississippi.....	68,068	251,594	2.3	7.9	24,202	94,120	1.2	10.9			
Missouri.....	84,475	343,591	5.0	2.6	34,169	123,815	2.2	5.3			
Montana.....	(X)	(X)	(X)	(X)	9,909	31,380	0.2	6.3			
Nebraska.....	25,020	93,705	2.5	23.1	20,413	69,917	1.4	9.9			
Nevada.....	9,565	60,559	-7.9	6.9	8,034	26,941	1.5	6.9			
New Hampshire.....	(X)	(X)	(X)	(X)	6,495	25,580	2.0	10.1			
New Jersey.....	134,230	516,219	1.8	34.2	55,047	210,641	1.2	5.8			
New Mexico.....	28,180	95,510	4.3	12.1	11,499	39,907	0.5	4.8			
New York.....	392,138	1,276,707	9.5	13.7	106,627	393,207	1.9	4.6			
North Carolina.....	76,709	291,652	1.9	8.0	64,677	232,548	2.5	6.4			
North Dakota.....	14,817	55,798	2.6	19.5	8,872	23,262	4.8	12.0			
Ohio.....	185,814	692,829	2.7	4.7	87,927	336,930	2.1	9.1			
Oklahoma.....	26,732	98,072	1.3	2.7	26,917	97,770	1.1	5.6			
Oregon.....	(X)	(X)	(X)	(X)	22,154	75,817	1.8	15.5			
Pennsylvania.....	195,163	1,013,888	1.0	5.5	95,613	389,391	5.8	14.6			
Rhode Island.....	21,049	83,876	1.3	6.4	7,835	28,830	1.0	2.8			
South Carolina.....	60,539	220,929	3.4	11.4	24,224	88,025	2.0	1.0			
South Dakota.....	14,202	54,145	1.8	3.5	8,536	26,565	3.5	8.7			
Tennessee.....	84,754	284,436	7.6	15.3	39,180	143,505	2.4	7.9			
Texas.....	173,870	636,175	4.1	15.4	91,474	343,620	-	9.3			
Utah.....	28,226	105,278	3.6	12.3	12,425	41,884	2.6	8.0			
Vermont.....	5,378	20,189	3.7	12.3	4,930	18,273	5.1	9.0			
Virginia.....	62,172	235,639	3.1	10.0	43,985	162,788	1.1	6.8			
Washington.....	75,005	494,798	-8.1	-9.7	41,607	146,441	1.1	3.1			
West Virginia.....	56,770	187,007	7.5	2.4	19,355	59,619	4.2	11.6			
Wisconsin.....	39,155	344,210	1.5	17.6	40,120	139,005	1.4	4.8			
Wyoming.....	10,271	34,687	1.8	7.4	6,029	20,218	-1.0	2.3			

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Third Quarter of 1971 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter 1971 (thousand dollars)	12-month periods			3d quarter 1971 (thousand dollars)	12-month periods		
		Year ended Sept. 1971 (thousand dollars)	Percent change from--			Year ended Sept. 1971 (thousand dollars)	Year ended Sept. 1971 (thousand dollars)	Percent change from--
			Year ended June 1971	Year ended Sept. 1970		Year ended June 1971	Year ended Sept. 1970	
Alabama.....	35,081	122,464	2.5	7.3	1,580	26,783	0.4	3.7
Alaska.....	9,072	36,184	2.0	8.9	753	5,545	-1.4	-3.7
Arizona.....	16,061	73,855	-	-3.3	3,118	23,682	-5.1	11.0
Arkansas.....	11,114	47,184	6.7	9.6	13,441	32,359	1.8	5.0
California.....	38,008	1,274,471	0.6	11.8	18,725	274,664	-1.5	0.9
Colorado.....	42,325	148,990	3.5	20.1	4,963	26,585	3.0	3.5
Connecticut.....	947	11,200	8.4	124.3	9,067	45,120	0.8	3.2
Delaware.....	15,955	87,028	7.8	29.6	3,592	13,747	16.3	26.3
District of Columbia ¹	20,155	117,410	3.5	39.0	1,629	14,660	2.3	6.8
Florida.....	(X)	(X)	(X)	(X)	110,621	155,880	6.3	14.0
Georgia.....	49,244	191,995	3.8	2.1	3,583	37,491	-1.7	-0.1
Hawaii.....	29,573	116,947	0.6	8.0	-	-	-	-
Idaho.....	14,009	48,328	17.1	30.6	4,114	16,672	5.1	1.8
Illinois.....	193,318	782,160	1.1	10.8	77,054	261,449	0.3	5.9
Indiana.....	91,544	209,221	22.6	19.2	9,755	70,962	-0.2	8.3
Iowa.....	38,837	125,426	8.7	9.2	11,613	85,855	-0.8	3.0
Kansas.....	17,471	82,228	-	4.4	8,724	40,102	17.2	12.2
Kentucky.....	35,767	140,534	5.9	10.6	2,035	32,571	-0.1	5.3
Louisiana.....	17,663	87,243	6.6	77.0	4,638	23,505	-3.5	-16.2
Maine.....	6,624	23,999	0.5	0.8	1,394	15,456	0.6	4.5
Maryland.....	115,796	429,164	3.8	2.8	3,708	60,687	0.5	5.4
Massachusetts.....	73,115	528,054	-7.3	1.3	9,269	54,571	9.5	9.3
Michigan.....	143,244	542,582	3.8	14.3	7,178	152,761	0.6	8.8
Minnesota.....	103,309	400,328	6.4	17.1	4,108	68,152	0.3	3.4
Missouri.....	38,534	190,116	5.0	10.2	15,996	76,651	6.4	6.6
Montana.....	8,916	43,855	3.5	11.2	1,697	8,554	-0.1	-2.7
Nebraska.....	11,980	49,338	-8.4	-12.6	1,557	26,347	-2.1	25.1
Nevada.....	(X)	(X)	(X)	(X)	1,518	9,707	1.1	(NA)
New Hampshire.....	730	5,945	13.5	72.1	1,261	14,231	0.2	3.3
New Jersey.....	-	18,023	-	31.8	32,672	141,106	0.9	3.6
New Mexico.....	7,932	38,573	8.0	15.4	1,198	9,927	-1.0	-25.3
New York.....	627,958	2,432,889	1.5	0.6	39,000	254,200	2.5	1.8
North Carolina.....	89,280	314,391	4.2	12.4	4,401	70,924	0.4	5.8
North Dakota.....	1,069	17,057	1.1	11.2	1,268	14,285	0.2	-8.2
Ohio.....	(X)	(X)	(X)	(X)	26,400	167,904	3.2	6.5
Oklahoma.....	13,340	57,362	4.1	14.5	4,609	73,829	0.3	11.7
Oregon.....	62,745	236,080	4.3	9.8	13,192	51,443	2.1	4.4
Pennsylvania.....	13,450	148,517	(2)	(2)	19,863	172,482	-3.9	21.5
Rhode Island.....	16,317	51,442	(3)	(3)	1,641	14,419	0.4	2.5
South Carolina.....	38,138	111,428	2.8	11.7	817	17,858	1.8	6.8
South Dakota.....	(X)	(X)	(X)	(X)	573	12,300	-0.4	2.9
Tennessee.....	190	12,357	-0.2	1.5	4,913	65,417	1.2	5.1
Texas.....	(X)	(X)	(X)	(X)	16,314	176,388	0.8	6.9
Utah.....	13,500	63,410	2.5	13.2	1,565	11,702	2.1	10.6
Vermont.....	10,872	43,585	1.7	-2.9	1,010	12,969	0.9	4.0
Virginia.....	72,883	324,519	3.7	11.3	9,786	69,538	2.5	8.5
Washington.....	(X)	(X)	(X)	(X)	5,015	50,589	-0.7	1.2
West Virginia.....	23,853	66,501	38.6	78.3	7,504	26,077	5.7	10.5
Wisconsin.....	81,405	513,807	1.3	3.2	16,218	72,568	-0.1	0.4
Wyoming.....	(X)	(X)	(X)	(X)	2,203	11,125	1.8	4.6

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

- Represents zero or rounds to zero. NA Not available. X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²New tax effective March 4, 1971; declared unconstitutional by State Supreme Court and replaced by statute effective June 1, 1971.

³Individual income tax, effective January 1, 1971; supplants prior tax on investment income.